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U.S. DISTRICT COURT
DISTRICT OF MASS

April 22, 2005

UNITED STATES DISTRICT COURT
1550 MAIN ST ROOM 521
SPRINGFIELD, MA 01103

RE: SUMMONS TO TRUSTEE MBD CASE# 05MC10116
JOHN S. VITKEVITCH/PARK AVENUE MODULAR HOMES INC.

To Whom It May Concern:

Enclosed you will find copies of the paperwork that has been filed with Partridge, Snow & Hahn LLP to the attention of Charles A. Lovell, Esq.

This is in regards to the Summons to Trustee. These are copies of the accounts held by John S. Vitkevitch on 4/12/05.

The funds have been attached per your court order.

Please feel free to call me at 508-324-7337 if I may be of further assistance.

Sincerely;

KATHY MASSEY
DEPOSIT OPERATIONS
ST. ANNE'S CREDIT UNION